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AN ACT
AND
ORDINANCE
OF
The CONVENTION of ESTATES
OF
The Kingdom of SCOTLAND:
For the speedie raising of Moneys by way of
EXCISE:
For supplying the Forces raised in this Kingdome, for Defence of RELIGION, CROVVN, *and* KINGDOMES,

And payment of the Debts for which the PUBLIKE FAITH *shall be engaged to that end.*

EDINBURGH:
Printed by Evan Tyler, *Printer to the Kings most Excellent Majestie.* 1644.

At Edinburgh *the last day of January.* 1644.

THe Convention of Estate Ordains this their Act and Ordinance, for raising of Moneys by way of EXCISE, to be forthwith Printed, and Published at all the Market-Crosses and Parish-Kirks of this Kingdom, where-through none pretend ignorance of the same.

Arch. Primerose.

AT EDINBURGH,

The last day of IANUARIE, 1644.

THe Convention of Estates considering that this Kingdome having entred into a solemne League and Covenant, for Reformation and Defence of Religion, the Honour and Happinesse of the Kings Majestie, and the Peace and Libertie of the Kingdomes of *Scotland*, *England*, and *Ireland*: and in pursuance of these ends, being forced to leavie ane Armie to be sent into *England*: and that by the said Covenant they are bound in Conscience, Dutie, and for their own safetie, To contribute their best endeavours in providing of some meanes for preservation of Religion, Lawes and Liberties, from utter ruine; for reliefe of the necessities of the Armie sent from this Kingdome for that purpose; and for some supply of the extreme wants of the *Scots* Armie in *Ireland*. And also remembring that the great burdens of this Kingdome, have hithertills lyne upon the well-affected, who did willingly embrace the same, whiles the Malignants were using all cunning wayes, both to free themselves and hinder others, Do finde it absolutely necessar that some constant, just, and equall way, least prejudiciall to the Kingdome, and most beneficiall to the Cause in hand, be resolved upon, for settling ane solide foundation of a stock of credit and securitie, whereupon summes of Money may be raised for the present supply, and future reliefe of the necessities of these Armies: And after serious deliberation have agreed, that the same shall be by way of *Excise*.

And accordingly Statuts and Ordains, that the ſeverall Rates hereunto annexed, ſhall be laid on all and every the Commodities following, over and above all Cuſtomes, and other duties due and payable for the ſame: And recommends to the Committee of Eſtates, To take ſome courſe how this Exciſe may moſt ſpeedily and with leaſt trouble and expence to the Kingdome, be up-lifted thorow the Shires and Burrows thereof.

The Roll of the particular Commodities ſubject in payment of EXCISE, and of the RATES laid thereon.

	l.	s.	d.
ON every pint of ale and ſmall beare ſold, to be paid by the Brewer or maker thereof, and to be allowed to him in the price, or which any Houſe-keeper breweth for his own ſpending, to be paid by every ſuch Houſe-keeper	00	00	04

Beare or ale exported for proviſion of Ships is to pay no Exciſe.

On forraine imported beere every pint,	00	01	00
On every pint of ſtrong beere to be paid ſicklike by the Brewer or Houſe-keeper,	00	00	06
On every pint of French wine already imported, or to be imported, to be paid by the firſt buyer thereof (the buyer being ane Vintner) after the ſale of the ſame: Providing it ſell before Lambmes next, Or by the buyer for private uſe, immediately after the buying	00	01	04
On every pint of Spaniſh wine, in like manner	00	02	08
On every pint of Aqua vitæ or ſtrong waters ſold within the Countrey	00	02	08
On every pound of Tobacco	00	06	00
On every ſlaughtered Oxen, Bull, or Kine, of ſixteene pound price or above, to be paid by the buyer or ſlayer	01	00	00

And

	l.	s.	d.
And on every one of them under that price	00	13	04
On all Oxen, Bulls, or Kine tranſported, to be paid by the tranſporter for the peece	02	04	00
On all Sheep ſlaughtered or tranſported, at or above 40. s. price, to be paid by the ſlayer or tranſporter	00	04	00
And under that price	00	02	00
On all ſlaughter Stirkes of eight pounds price or above---	00	06	08
Sicklike on every ſuch Stirke beneath that price	00	04	00
On all calfes or goats of 40. s. price the peece, or above, ſold, or for private uſe	00	04	00
On each of them under that price	00	02	00
On all Swine	00	06	00
On all Lambs and Kids	00	02	00
On the Merchandize of every elne of ſilke ſtuffe from five merks value to ten, to be paid by the buyer	00	06	08
On every elne thereof above ten merks,	00	10	00
On every elne of pluſh or panvelvet,	01	00	00
On every elne of ſattin	00	13	04
On every ounce of gold or ſilver lace	00	13	04
On every elne of gold or ſilver cloth	03	00	00
On every bever hat	01	04	00
On every halfe bever hat	00	12	00
On every paire of ſilke ſtockins,	00	13	04
On every elne of broad cloth, not exceeding ſeven pounds. Retailed	00	06	00
On every elne of cloth exceeding that price	00	12	00
On each elne of narrow cloth, ſerges, and other worſet or haire ſtuffs imported, at or above 40. s. the elne	00	02	00
On the elne of baiſe or freezes, at or above 30. s. the elne	00	01	00
On all cambricke, lawne, or holland cloth, for the value of every twenty ſhillings	00	01	00
On every elne of imported perline of threed or ſilke betwixt three and ſix pound	00	12	00
On the elne betwixt ſix and twelve pound, and ſo forth proportionably	01	04	00
On coale exported in Scots or Engliſh bottoms of the value of twelve pounds	00	06	00

	l.	s.	d.
On all coal of the ſame value exported in forraine bottoms	00	12	00
On every twelve pound value of all kinde of made work brought home	00	13	04

All manner of worke made within the Kingdome to be free of Exciſe.

THis Exciſe to begin upon the tenth day of February next to come; And to endure onely ſo long as the neceſſity of the Army ſhall require, and at the fartheſt but for ane yeere: And if the Parliament at their next meeting ſhall in place hereof find out and appoint a better and more expedit way to provide money for ſupplying of the Armies, and paying the proviſion made to them in the interim, then this way of Exciſe is to ceaſe.

And it is hereby declared, That the remainder of the brotherly aſſiſtance, The arrears due to the Armie in *Ireland*, And what ſhall be due for maintenance of this Armie, and all other ſummes addebted to this Kingdome by the Kingdome of *England* being paid, and therewith all publike debts and burdens of this Kingdome, with what ſhall be due to the Armies being defrayed, The remainder thereof over and above this defrayment, ſhall be imployed for repayment of the Exciſe, in manner following, *viz.* What ever ſhall be the proportion of the Exciſe gotten within the Town of *Edinburgh* and Liberties thereof, The equall halfe of the ſame ſhall be repayed to the Magiſtrates and Town Councell for behoofe of the ſaid Towne. And every other Burgh ſhall have repetition of the tua part of the proportion of Exciſe furniſht by them. And the remainder not allowed to the Burghs in manner foreſaid, ſhall be given proportionable for the publike uſe of the ſeverall Shires, according to the quantity of Exciſe paid by them.

An Act of the Eſtates of *Scotland*, for raiſing of Moneys for a preſent ſupply to the Armies ſent into *England* and *Ireland*.

At Edinburgh, *the ſecond of February* 1644.

FOrſameikle as the Convention of Eſtate finding themſelves bound in conſcience and dutie for ſetling of a ſtock of credit and ſecurity, whereupon ſums of Money may be preſently raiſed for ſupply of the Army ſent into *England*, and relieving in ſome meaſure the extreme wants of the *Scots* Army in *Ireland*, Did conclude and agree that the ſame ſhould be by way of Exciſe; Yet conſidering that the neceſſity of the Armies cannot admit of delayes, and the ſummes to be raiſed on this Exciſe will not be timouſly gotten in for ſupply thereof, But that the ſamen joynd with the Publike Faith of this Kingdome, may be a ſufficient ſurety to any that will advance Moneys in the interim;

Have therefore thought fit to require and ordain, That all perſons of this Kingdom who have Moneys, or by their credit and ſurety can beſt and ſooneſt raiſe Money, To lend the ſame to the Eſtates, or their Committees, for the uſes foreſaids, Who ſhall have aſſurance for their repayment from the Publike, out of the Moneys due by the Kingdom of *England* to the Armies, according to the proportion to be advanced to either of them *reſpectivè*: Or that ſhall be raiſed upon this Exciſe, which the Collector and his Deputies ſhall be bound to pay them, out of the firſt of his intromiſſion thereof; Or by any other manner of ſurety, private or publike, they ſhall deſire. And in caſe any ſhall deſire private ſurety; It is hereby ordained, that the perſons whom the Lenders ſhall deſire to be bound to them, ſhall either oblige themſelves to the Lenders, or furniſh the Moneys themſelves: and in either caſe ſhall have publike ſuretie foreſaid for their relief. And the perſons thus obliged to the Lenders in a private ſurety, ſhall have ſuch others of any Eſtates (that are in the Town or Shire where the Money is to be borrowed) joyned with them as they ſhall deſire.

And for the better proſecuting hereof, The Eſtates gives power to their Committee, in ſuch an exigencie, and upon warrandize of repayment foreſaid, To call before them all ſuch perſons as are known to be able by themſelves or their credit to Lend or raiſe Money; And to require and ordain them to Lend or give ſuch ſurety as will preſently raiſe the ſums of Money the Committee ſhall require from them upon the aſſurances above-written. And if any ſhall refuſe with power to the Committee, To take ſuch courſe with them, as in a time of ſo preſſant neceſſity they ſhall think fitting to make them advance Moneys as ſaid is. But if any will be pleaſed upon this ſecurity willingly to offer Moneys, it ſhall be eſteemed and imbraced as a reall teſtimony of their affection to Religion and the Cauſe in hand.

And further, the Eſtates gives hereby power and command to the Committee of War in the Shires, To take ſuch courſe within their ſeverall bounds for procuring of Moneys in manner foreſaid, as is above-written, or from time to time ſhall be direct to them from the Committee of Eſtates, and to report.

Arch: Primeroſe.

An Act of the Estates of Scotland, for raising of Monys for supplie to the Armies sent into England and Ireland.

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